

**General Assembly**

Distr.: General
3 March 2015

Original: English

Sixty-ninth session

Agenda item 131

**Review of the efficiency of the administrative and financial
functioning of the United Nations****Fourth progress report on the accountability system in the
United Nations Secretariat****Report of the Advisory Committee on Administrative and
Budgetary Questions****I. Introduction**

1. The Advisory Committee on Administrative and Budgetary Questions has considered the fourth progress report of the Secretary-General on the accountability system in the United Nations Secretariat (A/69/676), submitted pursuant to General Assembly resolution 68/264. During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 27 February 2015.

2. The fourth progress report provides information on the following aspects of the accountability system: (a) enterprise risk management system and internal control framework; (b) results-based management; (c) personal accountability; (c) strengthening accountability in field missions; (d) International Public Sector Accounting Standards (IPSAS) and the enterprise resource planning system Umoja; (e) ethics and accountability; and (f) strengthening accountability in procurement.

II. Observations and recommendations**A. Secretariat-wide enterprise risk assessment**

3. In his fourth progress report, the Secretary-General provides information on the process for the conduct of the enterprise risk assessment; the establishment of a risk register; the identification of six critical risks areas; and a governance structure for enterprise risk management (A/69/676, paras. 3-43).



4. In his report, the Secretary-General indicates that a Secretariat-wide risk assessment was conducted under the authority of the Management Committee and a preliminary risk register established in consultation with Secretariat offices/departments and offices away from Headquarters. The senior managers of the Secretariat collectively identified 23 risks, which were grouped under the following five main categories: strategic (5 risks); governance (7 risks); operational (8 risks); financial (2 risks); and compliance (1 risk). Of the 23 risks, 9 were categorized as "very high", including 6 considered critical, requiring the immediate attention of senior managers; 10 as "high" and 4 as "medium". The risks identified are represented in a risk dashboard set out under paragraph 10 of the report.

5. The Secretary-General also indicates in his progress report that the Secretariat will proactively mitigate and focus its attention on the six critical risk areas identified, which include: (a) organizational structure and synchronization; (b) organizational transformation; (c) strategic planning and budget allocation; (d) safety and security; (e) extrabudgetary funding and management; and (f) human resources strategy, management and accountability. He further indicates that the risk register will summarize corporate risk ownership and key risk drivers that provide the basis for the development of detailed risk treatment action plans with regard to the six critical risks.

6. A governance structure for the enterprise risk management system has been established comprising four main components: (a) the Management Committee, which also functions as the Enterprise Risk Management Committee; (b) corporate risk owners who are officials at the level of Assistant Secretary-General and above and are responsible for identifying, mitigating and managing risks in their respective areas of responsibility; (c) risk treatment working groups comprised of staff members with specialized knowledge from different departments and offices to support the work of the corporate risk owners; and (d) an enterprise risk management function in the Office of the Under-Secretary-General, Department of Management, to provide a common methodology and tools for the enterprise risk management system, coordinate meetings and report on progress. The Secretary-General indicates in his report that since the primary critical risks that have been identified are closely interrelated, there is a need for close coordination of the activities of the working groups. The Deputy Secretary-General has been entrusted with the responsibility for ensuring proper dialogue and coordination across the different risk treatment working groups.

7. The Secretary-General states that the enterprise risk management system is a critical element in the accountability framework of the Secretary-General and will help to embed a culture of risk management in the daily work of the Secretariat and enhance stakeholder confidence. He notes, in paragraphs 38 to 40 of his report, that the Board of Auditors and the Independent Audit Advisory Committee have commented favourably on the progress made in the implementation of the enterprise risk management system.

8. **The Advisory Committee welcomes the progress made thus far, including the conduct of a risk assessment exercise, the establishment of a risk register, the identification of critical risks, the formalization of a governance structure for enterprise risk management and the designation of a corporate risk owner for each of the six critical risks identified. The Committee emphasizes that continued commitment at all levels of the governance structure will be required to ensure**

that a culture of accountability is effectively embedded in the working habits of the Secretariat. The Committee also expects that key risks to the achievement of the organizational goals will be proactively managed and mitigated in a manner that supports the successful and timely delivery of mandates and the implementation of major initiatives on time and within budget. The Committee trusts that the Secretary-General will make every effort to ensure that enterprise risk management does not become simply a paper exercise but contributes in a concrete manner towards strengthening organizational accountability.

B. Results-based management

9. In paragraphs 47 to 52 of his report, the Secretary-General provides an update on the actions taken to implement the activities outlined in his third progress report (A/68/697, para. 22) to accelerate the implementation of results-based management in the Secretariat. He indicates that these activities are being undertaken in a phased approach over the current biennium and will continue in 2016-2017. Key activities completed thus far include: (a) the delivery of tailored training by the Office of Programme Planning, Budget and Accounts on the preparation of the 2016-2017 budget and logical frameworks to the programme managers of 25 departments and offices between February and April 2014; (b) the delivery of nine training sessions on programme monitoring and reporting by the Office of the Under-Secretary-General for Management to staff from 25 departments and offices in New York, Geneva and Vienna from August to December 2014; and (c) implementation of a pilot for strengthening the self-evaluation capacity within the Department of Management to address the lack of resources for implementing a strong evaluation framework Secretariat-wide. **The Advisory Committee welcomes the efforts made thus far to deliver training on the formulation of logical frameworks and programme monitoring and reporting. The Committee also looks forward to receiving further information on the results of the pilot for strengthening the self-evaluation capacity in the Department of Management.**

10. With regard to institutional or collective accountability, the Advisory Committee recalls that in his report entitled "Towards an accountability system in the United Nations Secretariat (A/64/640), the Secretary-General stated that the strategic framework, the programme budget and peacekeeping budgets documents, which clearly specify the results the United Nations must achieve in a given cycle with the resources appropriated to the Organization by Member States, are at the core of the accountability system. In its resolution 64/259, the General Assembly decided that the definition of accountability should include, inter alia, achieving objectives and high-quality results in a timely and cost-effective manner; truthful, objective, accurate and timely reporting on performance results; and responsible stewardship of funds and resources. The Committee further recalls that in his report on progress towards an accountability system in the United Nations (A/66/692) the Secretary-General indicated that in 2011, the compacts had been adapted to include the following sections: achieving objectives and high-quality results, reflecting both the personal objectives of each senior manager and the institutional objectives contained in the planning and budget documents; responsible stewardship of resources; implementation of the recommendations of oversight bodies; compliance with regulations and rules; and compliance with ethical standards. In paragraphs 28 to 33 of that report, the Secretary-General also provided information on a number of

measures taken to strengthen the performance of senior managers and institutional accountability.

11. In his fourth progress report, the Secretary-General indicates that the performance of the Organization is assessed through the biennial programme performance report (see A/69/144) and, since 2012, also through an interim programme performance report. He further indicates that in order to assess individual and institutional performance simultaneously, the Management Performance Board holds a dedicated meeting each year to review the performance of the Organization against the indicators in the programme budget as well as the performance of senior managers against the targets in their annual compacts.

12. Upon enquiry, the Advisory Committee was provided with a list of the standard managerial indicators in the senior manager compacts used to assess performance, with details on performance recorded over a three-year period, from 2011-2013 (see annex I). The Committee was informed that the most serious weaknesses identified in the performance of senior managers related to compliance with the recruitment timeline which, in 2013, showed satisfactory performance in only 13 per cent of the cases that 2013 and to the proportion of female staff in senior posts (P-5, D-1 and D-2), which was deemed to be satisfactory in 53 per cent of cases that year. With regard to performance data on the timely submission of reports for processing to the Department for General Assembly and Conference Management, which showed that performance weakened from 2011 to 2012 and was no longer included in the compacts in 2013 (see annex I), the Committee was informed that, based on data recorded by the Department, the overall compliance rate rose to 81 per cent in 2013, including 60 per cent at Headquarters. With regard to financial disclosure requirements, the Committee was informed that the rates provided (see annex I) reflected performance as at 31 March, the annual initial due date for filing, but that compliance rates typically increased to over 95 per cent by the month of June and reached 100 per cent by the end of the year when the filing season officially ended. The Committee was provided with further data on the implementation status of the recommendations of oversight bodies (see annex II).

13. Based on its recent consideration of a variety of reports submitted by the Secretary-General, the Advisory Committee is of the view that in addition to the above mentioned indicators, there remain serious managerial performance issues that need to be addressed, in particular on the question of the responsibility of managers for the effective and efficient use of resources under their stewardship. Some examples of such issues include: (a) delays and cost escalation in the implementation of the Umoja project because of the lack of timely action in addressing severe internal difficulties and the leadership crisis faced during the initial implementation phase of the project; (b) as budget performance reports continue to show, significant variances under individual categories of expenditure compared with the budgetary provisions, which in the view of the Committee do not always reflect changes in mandated activities or operational constraints but also reflect weaknesses in programme planning and budgeting; (c) lack of availability of adequate information for decision-making by the General Assembly on the allocation of resources, as observed by the Committee in its report on the standards of accommodation for air travel (A/69/787); and (d) Secretariat departments/offices continue to work in silos without coordination, resulting in duplicative information and communications technology (ICT) structures, the most recent example of such being the replacement of the Lotus Notes e-mail system with the mail server Microsoft Exchange system

for use in peacekeeping operations, without a prior cost-benefit analysis having been undertaken, as indicated in the report of the Board of Auditors on United Nations peacekeeping operations (A/69/5 (Vol. II), paras. 371-374).

14. As shown in the above-mentioned examples, the lack of prompt managerial action and effective decision-making, as well as a lack of coordination and cooperation, have resulted in significant costs and the inefficient use of resources. The Advisory Committee considers that, in addition to the existing managerial indicators in the senior manager compacts, greater emphasis should be placed on assessing performance with respect to the effective and efficient management of resources, including more accurate planning and estimation of budgetary requirements and rigorous financial management. **Taking into account the definition of accountability adopted by the General Assembly (see para. 10 above), the Advisory Committee recommends that the General Assembly request the Secretary-General to consider introducing additional objectives and indicators in the senior manager compacts, with a view to assessing their performance and holding them to account for the responsible stewardship of financial and human resources.**

15. The Advisory Committee recommends that the General Assembly request the Secretary-General to provide in his next progress report a baseline for the assessment of institutional accountability. It further recommends that the Assembly request the Secretary-General to provide in future progress reports on the accountability system, an analysis of performance, taking into account the comments and observations of the Committee set out in the paragraphs above. The Committee considers that the implementation of the recommendations of oversight bodies is an essential part of the system of accountability and therefore recommends that Assembly request the Secretary-General to also include in future progress reports an update of the implementation status of oversight recommendations (see annex).

16. As indicated by the Secretary-General in paragraph 53 of the fourth progress report, the budget formulation module of Umoja Extension 2 will include programme planning, monitoring and reporting, and the corresponding training, and is expected to be designed, built and rolled out between 2015 and 2017 (see also para. 26 below). In that connection, the Advisory Committee recalls having noted that, since the introduction of results-based budgeting in the United Nations, performance measurement and reporting have been hampered by the difficulties experienced in linking programmatic, financial and human resources data in current information systems. The Committee has also stressed the need for a comprehensive, integrated information system for programme planning, monitoring of programme budget implementation and evaluation and performance reporting, which would allow, inter alia, requests for resources to be related to outputs and accomplishments (see A/58/759, paras. 14-17). **The Advisory Committee recommends that the General Assembly request the Secretary-General to include in his next progress report further details on the solution being designed to address the Organization's data and information needs in the area of programme planning, monitoring and reporting.**

C. Personal accountability

17. In his report on performance management (A/69/190/Add.2 and Corr.1), the Secretary-General indicates that he has presented proposals for revisions to the performance management policy and electronic performance management tools, which are expected to be implemented in April 2015, subject to endorsement of his proposals by the General Assembly (see also A/69/572, paras. 87-97). In paragraph 56 of the fourth progress report, the Secretary-General provides further information on the status of the accountability action plan as it relates to performance management and the activities undertaken in the areas of training on performance management; improving reporting capabilities; the promulgation of guidance on awards and recognition; and the issuance of detailed guidance on evaluating staff and handling underperformance.

18. Information on the senior manager compacts is provided in paragraphs 57 to 59 of the progress report, in particular on the actions undertaken in response to paragraph 18 of General Assembly resolution 68/264. The Secretary-General reports that the Management Performance Board conducted for the first time in 2014 a midyear review of the compacts to identify areas of weakness requiring attention by senior managers before the end of the year. He indicates that the Board also decided to involve the Executive Office of the Secretary-General more proactively in the drafting of the 2015 compacts and the end-of-cycle review of performance and in addressing systemic issues that prevent senior managers from meeting their targets, such as recruitment timelines, where compact performance was uniformly weak (see para. 12 above). The Secretary-General also reports that the completion rate for performance appraisals has increased from 70 per cent for the performance cycle that ended in March 2013 to 86 per cent in 2014, following the introduction of an indicator related to the completion of end-of-cycle performance appraisals in the senior manager compacts.

19. In addition, the Secretary-General states in the fourth progress report his intention to introduce a modified compact for the new position of representative of the Secretary-General for the investment of the assets of the United Nations Joint Staff Pension Fund and to include in the process of year-end performance assessments certain other United Nations entities whose executive heads are under his authority.

20. The Advisory Committee notes the steps that continue to be taken to develop the personal accountability system of the United Nations. The Committee looks forward to receiving information on the further strengthening of the system, including implementation of the revised performance management policy, subject to its endorsement by the General Assembly. The observations and recommendations of the Advisory Committee on the proposals of the Secretary-General on performance management are contained in its latest report on human resources management (A/69/572, paras. 87-97).

21. The Advisory Committee recalls that the report of Board of Auditors on peacekeeping operations for the period ended 30 June 2014 cites several cases in which delays, the lack of monitoring and timely action by staff or apparent carelessness resulted in waste or inefficient use of resources and, in some cases, considerable financial loss to the Organization (see A/69/5 (Vol. II), paras. 117, 119,

209, 391 and 393).¹ The Committee notes, however, that in his fourth progress report, the Secretary-General does not reflect how accountability is applied in such cases.

22. **The Advisory Committee believes that there is a need to address what, in its view, is a gap in the system of accountability of the United Nations. The Committee recommends that the General Assembly request the Secretary-General to provide, in his next report, information on the regulatory framework and current practice regarding the application of personal and financial responsibility of United Nations staff members for the efficient and effective management of resources placed under their stewardship. The Committee further recommends that the Assembly request the Secretary-General to provide, in his next report, proposals on the criteria to be used for evaluating performance in this regard and for strengthening the system of personal accountability, including mechanisms for enforcing accountability.**

D. Accountability in field missions

23. Information on the status of the action plan as it relates to strengthening accountability in field missions is provided in paragraphs 63 to 67 of the fourth progress report. The Secretary-General indicates that: (a) a policy on accountability for conduct and discipline in field missions has been finalized and will be presented for adoption by the senior management team in January 2015; (b) risk management focal points have been established in missions, and training activities are planned in the 2014/15 budget period; (c) letters of representation received from the directors and chiefs of mission support of the peacekeeping missions and the Global Service Centre indicating that the chief fiduciaries had managed the resources placed under their stewardship in compliance with the applicable United Nations regulations and rules have been reviewed; and (d) a pilot implementation of the enterprise risk management system was conducted at the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO) in January 2015 (see para. 25 below).

24. The Secretary-General states in his report that the above-mentioned new policy on accountability for conduct and discipline in field missions details roles and responsibilities for ensuring the implementation of the United Nations strategy to address misconduct in field missions, in particular sexual exploitation and abuse, through prevention, enforcement and remedial actions. Upon enquiry, the Advisory Committee was informed that the presentation of the policy on conduct and discipline for adoption by senior management was postponed to the last week of February 2015, owing to priority being given to the preparation of the report of the Secretary-General on special measures for protection from sexual exploitation and sexual abuse. The Committee was further informed that the existing rules applicable to different categories of personnel will not be changed in the new policy, but they will be consolidated into a single document. The policy will also set out the existing framework to ensure accountability for the conduct and discipline of all personnel serving in peacekeeping and special political missions. Upon enquiry, the Committee was also provided with further information on the overall number of

¹ The Advisory Committee will comment on individual cases in the context of its forthcoming reports on the proposed budgets of the relevant peacekeeping missions for the 2015/16 period, as well as in its cross-cutting report on peacekeeping operations.

cases recorded over the past over three years, with a breakdown by mission and type of case. The Committee was informed that none of the staff members against whom a sanction was imposed had been imprisoned and that none of the cases involved the trafficking of children. The Committee will make further observations on the subject in the context of its consideration of the forthcoming report of the Secretary-General on special measures for protection from sexual exploitation and sexual abuse, which will be included in the next report of the Committee on cross-cutting issues related to peacekeeping operations and in its reports on the budget performance of relevant peacekeeping missions for the period 2013/14.

25. Upon enquiry, the Advisory Committee was informed that the pilot implementation of the enterprise risk management system had been conducted at MONUSCO in the second week of January 2015 and that the preparation of a risk register for the Mission was under way. The Mission will then determine how to address any of the critical, high priority risks identified. Based on the lessons learned, the Departments of Peacekeeping Operations and Field Support will replicate the implementation of the risk assessment process in other missions. In addition, training on the skills required to carry out risk assessments was planned to be delivered to risk management focal points during the fourth quarter of the 2014/15 peacekeeping budget period.

E. International Public Sector Accounting Standards and Umoja

26. With regard to the impact of Umoja on accountability, the Secretary-General indicates that some positive trends appear to be developing following its implementation, including: (a) increased integration of management processes in the areas of procurement and finance, through the implementation of a centralized catalogue of goods and services and a common chart of accounts; (b) increased management effectiveness by making available more and higher-quality information, such as a consolidated vendor database, a transparent view of the Secretariat's real estate portfolio and increasingly comprehensive information on assets; and (c) workflows that are more efficient and clearer lines of accountability (see also para. 14 above).

27. The Secretary-General also indicates that IPSAS-compliant accounting significantly augments transparency through the availability of much more detailed and comprehensive information on the Organization's financial position, financial performance and cash flows, as well as on its use of its resources. It also allows for better traceability of management decisions and enables establishing responsibility for accounting transactions and specific aspects of the Organization's performance and position, which in turn, will allow for improved accountability. As indicated in paragraph 77 of the progress report, in its first IPSAS-compliant financial statements for peacekeeping operations as at 30 June 2014, the Organization presented property, plant and equipment balances of \$1.4 billion, inventory of \$0.4 billion, actuarially valued employee benefit liabilities of \$1.4 billion and provisions for probable future cash outlays of \$0.5 billion.

28. The Advisory Committee intends to assess in future reports the effect of the implementation of the International Public Sector Accounting Standards and of Umoja on improvements in the functioning of the Organization and on enhanced accountability and transparency.

F. Ethics and accountability

29. The fourth progress report provides information on the activities of the Ethics Office, including: (a) the launch of a redesigned online introductory ethics training programme in September 2014; (b) the completion of comprehensive reviews of the regulatory frameworks for the Secretary-General's bulletins on protection against retaliation (ST/SGB/2005/21) and financial disclosure (ST/SGB/2006/6); and (c) delivery in July 2014 of a proposed model of ethical leadership for senior managers, followed by ongoing consultations with the Department of Management.²

30. Upon enquiry, the Advisory Committee was informed that the reputational risk assessment referred to in paragraph 86 of the progress report was conducted by the Ethics Office in 2012 at eight peacekeeping missions and assessed the extent to which staff believed they worked in and contributed to a culture informed by ethics and integrity. The assessment systematically identified staff perceptions on both the likelihood of risk occurrence and the potential seriousness of such risks having an impact on the ability of the United Nations to fulfil its peacekeeping mandate and further established baseline metrics for tracking the impact over time of the Organization's commitment to ethics in the workplace. The Committee is of the view that the outcome of such an assessment could serve to provide valuable inputs to the efforts being undertaken to build and embed a culture of greater accountability. The Committee will comment further on this issue in the context of its consideration of its future reports on human resources management.

31. **The Advisory Committee reiterates its observations regarding the role of the Ethics Office in ensuring full compliance with the requirements of the financial disclosure programme and the importance of taking timely action to impose appropriate measures in all cases of non-compliance with the programme (see A/68/523, para. 32). The Committee intends to review the situation in its next report on the activities of the Ethics Office, within the context of its next report on human resources management.**

G. Strengthening accountability in procurement

32. In paragraphs 93 to 97 of his report, the Secretary-General provides an update on the training activities conducted as part of the three-tiered training road map adopted in 2009 for the professionalization of the procurement function.

33. The Advisory Committee recalls that the in its report on peacekeeping operations for the period ended 30 June 2014 (A/69/5 (Vol. II)), the Board of Auditors indicates that a number of procurement actions were completed without seeking the recommendation of the Headquarters Committee on Contracts. The Board has stressed the need for greater adherence to the recommendations of the Headquarters Committee on Contracts in order to provide assurance with regard to the fairness, integrity, transparency and impartiality of the procurement process. The Advisory Committee will comment further on the matter in the context of its report on United Nations procurement activities and its reports on the proposed budgets of the relevant peacekeeping missions for the period 2015/16. **The Advisory**

² The Advisory Committee commented on these issues in the context of its report on human resources management (A/69/572, paras. 170-173; see also A/69/332).

Committee recommends that the General Assembly request the Secretary-General to ensure that the procurement training programme fully addresses the provisions of the procurement manual regarding the respective roles of the Headquarters Committee on Contracts and the local committees on contracts in the procurement process.

H. Other matters

34. The Advisory Committee requested statistics on the number of cases of alleged breaches of confidentiality recorded over the past three years, the sanctions imposed and any disciplinary action taken. It was informed that while a number of cases tangentially involved the improper disclosure of information (staff regulation 1.2 (i)) to a third party, such as in the context of a procurement exercise, the cases typically involved the violation of a staff regulation or rule rather than a breach of confidentiality. One case, which had been recorded as a clear breach of confidentiality of official communications entrusted to a staff member during the course of the performance of duties, had resulted in the dismissal of the individual in question. The Committee will revert to the issue in the context of its consideration of the relevant reports of the Secretary-General.

35. During its consideration of the report of the Secretary-General on the proposed budget for the United Nations Mission for Ebola Emergency Response (UNMEER), the Advisory Committee learned that at least two of eight armoured vehicles that had been acquired by the United Nations Logistics Base at Brindisi, Italy, at a high cost to the Organization and that had been transported to the Mission, were not required because the security situation at the location for which the vehicles were intended did not warrant such protection. On the basis of its exchange with the representatives of the Secretary-General, as well as the multiple written responses it had received to its queries, it is not clear to the Advisory Committee whether the assessment by the Department of Safety and Security on the locations of the planned deployment of the armoured vehicles had been properly taken into account prior to the acquisition. **The Advisory Committee is of the view that such a situation raises questions about the chain of decision-making and the effectiveness of the internal controls that could have prevented such acquisitions, as well as about how accountability, including personal and financial accountability, is applied on a practical level. The Committee will address this specific issue further in the context of its consideration of the proposed budget for the Mission. However, the Committee believes that this case is illustrative of the broader concerns regarding the arrangements for the application of personal and financial accountability for actions taken in breach of existing procedures that result in financial loss to the Organization (see para. 22 above).**

36. The Advisory Committee also recalls that, in response to a recommendation of the Board of Auditors, the Secretariat had indicated that a report on global service delivery models would be submitted for consideration by the General Assembly at its sixty-eighth session (A/67/651).³ The issuance of the report was delayed and it is

³ In its first annual progress report on the implementation of the enterprise resource planning system (A/67/164), the Board of Auditors indicated that the redesign of the service delivery model should have been one of the project's priorities and that a Secretariat-wide approach to common service delivery could facilitate the transition to the new enterprise resource planning system and also generate considerable efficiencies in the long term.

now expected to be submitted for consideration by the Assembly at its seventieth session. The Committee has frequently stressed that any changes to the service delivery model of the Organization must approved by the Assembly.

37. The Advisory Committee requested addition information on whether any action had been taken in advance of the issuance of the report of the Secretary-General and the General Assembly's decision thereon to transfer administrative functions, including posts/positions and any other resources from other departments, to the Department of Management at Headquarters in New York or to the United Nations Office in Geneva. The Committee was informed that the Secretariat was guided by the pronouncements of the General Assembly in terms of all changes in the current service model requiring prior approval (A/67/565, para. 75), and that proposals for a new global service delivery model, including service centres, will be submitted to the Assembly at its seventieth session for its consideration and approval.

38. The Advisory Committee was further informed that in order to ensure the smooth deployment of Umoja at Headquarters in November 2015, where a number of administrative structures exist, while continuing to provide essential services to ongoing programmes, it had become apparent to the Secretariat that the most efficient and pragmatic way of preparing the deployment of Umoja was to constitute a "Headquarters deployment group" by collocating the staff required to perform transactional functions in departmental executive offices along with the operational elements of the Department of Management (for example, human resources services and accounts payable). The deployment group will coordinate and manage all Umoja workflows and processes, in close consultation with the Umoja team and process owners, in order to ensure the successful preparation and deployment of the Umoja operating model. The collocation of staff did not result in the formal transfer or reassignment of posts/positions among departments/offices or from offices/departments to the Department of Management. The Committee will address this issue further in the context of its consideration of the proposed programme budget for the biennium 2016-2017.

39. **The Advisory Committee considers that, at the present stage, the progress report of the Secretary-General should continue to be submitted on an annual basis until the accountability system has been fully developed and implemented. In view of the nature of the subject matter and the issues discussed, the Committee sees merit in the concurrent consideration of the progress report on the accountability system with the reports of the Secretary-General on human resources management, which would allow for better linkages between personal accountability and performance management issues. The Committee intends to revisit the question of the frequency and timing of the consideration of the progress report on the accountability system in the future.**

III. Conclusion

40. The action to be taken by the General Assembly is set out in paragraph 101 of the report of the Secretary-General. **The Advisory Committee recommends that the Assembly take note of the fourth progress report of the Secretary-General on the accountability system in the United Nations, subject to its observations and recommendations in the paragraphs above.**

Annex I

Standard managerial indicators in senior manager compacts

Compact indicator	Percentage receiving satisfactory rating ^a		
	2011	2012	2013
Support for change agenda of the Secretary-General		87	
Umoja preparatory activities completed			100
Budgets not exceeded as a result of Umoja implementation			100
Completion of Umoja-related data cleansing plan		100	
Umoja training for staff at the D-1 level and above		70	
Umoja training for Executive Office staff		88	
IPSAS-compliant opening balances			93
Contribution to updating of Secretariat ICT strategy			88
Submission of ICT budgets	75	100	
Submission of ICT project proposals	100	73	
Submission of ICT information			100
Identification of critical ICT systems			100
Disaster recovery strategies			31
Organizational resilience maintenance exercise			100
Submission by slot date	64	50	
Timely budget-related submissions	59	96	94
Reduction in underexpenditure	100	50	
Annual expenditures within 3 per cent of allotment			89
Review of obligations and allotments	100	100	100
Reduction in cancellation of prior-period obligations		55	100
Recruitment timeline	0	4.80	13
Average vacancy rate	93	48	
Geographical appointments	100	92	100
Female staff in all categories	76	87	
Female staff in senior posts (P-5, D-1, D-2)	38	27	53
Female staff in non-senior posts			77
Female staff in General Service and related categories			93
Oversight recommendations have target dates	85		
Oversight recommendations implemented	86		
Critical oversight recommendations implemented		63	75
Important oversight recommendations implemented		45	56
Completion of ethical behaviour survey	100		94
Completion of leadership dialogue exercise			90
Compliance with financial disclosure by initial due date	6.90	9	29

<i>Compact indicator</i>	<i>Percentage receiving satisfactory rating^a</i>		
	<i>2011</i>	<i>2012</i>	<i>2013</i>
Compliance with reporting on United Nations System-Wide Action Plan on Gender Equality and the Empowerment of Women			90
Participation in Secretariat-wide assessment exercise on enterprise risk management			100

Abbreviations: ICT, information and communications technology; IPSAS, International Public Sector Accounting Standard.

^a Blank values indicate that the senior manager compacts of that particular year did not include the indicator in question.

Annex II

Status of implementation of prior period recommendations of oversight bodies

Table 1

Recommendations issued by the Board of Auditors in its report on the accounts of the United Nations (Vol. I, chap. II)

Status ^a	Number of recommendations				
	2004-05	2006-07	2008-09	2010-11	2012-13
Implemented	21	153	38	42	79
In progress	58	65	29	24	19
Overtaken by events	—	6	3	3	6
Not accepted	—	—	—	3	—
Total	79	224	70	72	104

^a As reported by the Board of Auditors.

Table 2

Recommendations issued by the Board of Auditors in its report on the accounts of United Nations peacekeeping operations (Vol. II, chap. II)

Status ^a	Number of recommendations									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Implemented	38	25	30	23	42	38	23	18	38	25
In progress	40	47	31	49	62	47	29	22	28	17
Overtaken by events	—	—	—	—	1	1	—	—	3	7
Not accepted	—	—	—	—	—	—	—	—	—	—
Total	78	72	61	72	105	86	52	40	69	49

^a As reported by the Board of Auditors.

Table 3

Recommendations issued by the Office of Internal Oversight Services

Status ^a	Number of recommendations									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Implemented	1 902	2 016	1 912	1 829	1 836	1 735	624	619	803	516
In progress	—	3	4	19	17	40	43	53	217	483
Closed	348	241	220	200	222	239	244	17	19	12
Total	2 250	2 260	2 136	2 048	2 075	2 014	911	689	1 039	1 011

^a Status as at 25 February 2015.